

ASSESSMENT REVIEWS

OFFICE OF TOM J. BORDONARO, JR. COUNTY ASSESSOR

www.slocounty.ca.gov/assessor



San Luis Obispo Office

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Each year, owners are mailed a notice stating the assessed value of their property. If property is reassessed for the completion of new construction or a change in ownership, a Notice of Supplemental Assessment and/or a revision notice is mailed to property owners.

If you, as the property owner, disagree with the assessed value of your property and wish to pursue a change in the value or change of ownership, you may request an assessment review. **There is no charge for filing an Assessment Review Request.**

Property Owner's Responsibility

Upon receiving a notice regarding the amount of an assessment, please review it carefully. If there appears to be an error or you disagree with the value, you should contact the Assessor's staff immediately to discuss the assessment. You should not delay, as there are deadlines for requesting a review. (Refer to the information on "Filing Periods.")

Assessment Review Request forms are available at the Assessor's Office or on our website. When submitting a request, it is helpful if you submit supporting documentation such as: sales of similar property, condition of the property, income and expense data (if this is an income producing property), appraisal reports, etc. **During the review process, staff may ask you for additional information. The filing of a review does not change the deadline for property tax payments.**

Assessor's Responsibility

Staff will verify whether or not your assessment was processed properly. They will review the data originally used to assess the property and the documentation you provide with your review request. Only facts pertinent to the property will be considered. **A complete inspection of the property may be requested.**

If there is sufficient evidence to support adjusting the assessed value (increase or decrease), the Assessor's staff will initiate the change. If no revision is warranted, the value will remain unchanged. You will be notified of the results in either case.

"The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect and teamwork."

Filing Periods

Each tax year begins on July 1st and ends the following June 30th. The value for the current tax year will be examined when an Assessment Review Request is received by the Assessor's Office between July 1st and December 31st. An Assessment Review Request received between December 31st and June 30th may be examined for the next tax year.

Assessment Review Requests for supplemental assessments must be received within 60 days of the mailing of the Notice of Supplemental Assessment or revision notice.

Length of Time to Complete the Process

We try to complete all reviews within 45 to 90 days. However, it may take longer if there are unusual circumstances or we need additional information.

Protecting Your Right to an Assessment Appeal

Filing an Assessment Review Request does not extend the filing period for an assessment appeal.

- You may file for an assessment appeal if a review of your property is not resolved to your satisfaction; however, you must file the assessment appeal before the filing deadline.
- To protect your appeal rights you may file an assessment appeal even if you have filed an assessment review.
- The Assessor does not have the authority to extend assessment appeal filing deadlines.

| Assessment Review/Appeal Filing Dates | | |
|--|------------------------------|---|
| Type of Filing | Taxable Year Applicable | Filing Date Applicable |
| Request for Assessment Review | Current Tax Year | July 1 st – Sept 15 th |
| | Next Tax Year | Sept 16 th – June 30 th |
| Assessment Appeal | Current Tax year | July 1 st – Sept 15 th |
| Assessment Review or Appeal Supplemental Assessments or Roll Revisions | Current or Prior Tax Year(s) | 60 days from the mailing date on the Notice of Supplemental Assessment or Revision Notice |

Please note: The filing of a review does not change the deadline for property tax payments.

- December 10th: Last day to pay first installment of secured property taxes without incurring penalties
- April 10th: Last day to pay second installment of secured property taxes without incurring penalties
- Other deadlines may apply for supplemental and escaped assessments, which will be stated on the tax bills.